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MYRTLE REA, JR. (1918-2006)
DONALD E. CROSS (1923-1986)

May 17, 2007

Via E-Filing

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

Via Fax and Mail

W. Karl Hansen, Esq.
Leonard, Street and Deinard
Professional Association
150 South Fifth Street, Suite 2300
Minneapolis, MN 55402

Re: STB Docket No. AB-156 (Sub-No. 26X)
Abandonment of Trackage Located
in Green Island, New York

Formal Notice of Intent to File Offer of Assistance

Gentlemen:

I am writing on behalf of R. Freedman & Son, Inc., 25 Tibbits Avenue, Green Island, NY, 12183, a shipper located on the relevant rail line. Freedman has retained this firm in connection with the above-captioned abandonment exemption proceeding.

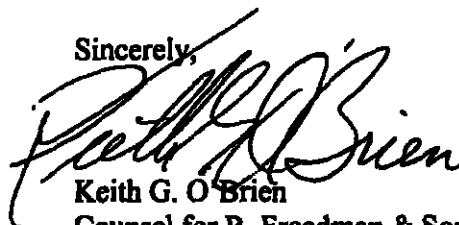
This is to serve as a formal notice of the intent of R. Freedman & Son to submit an appropriate offer of financial assistance to acquire the line as identified in the Notice of Class Exemption filed with the Surface Transportation Board on May 14, 2007. In that regard, R. Freedman & Son requests Delaware and Hudson Railroad Company to provide the information required by 49 C.F.R. 1152.27(a)(1)(ii)-(3) including the carrier's estimate of the net liquidation value of the line with supporting data reflecting available real estate appraisals, assessments of the quality and quantity of track materials

Hon. Vernon A. Williams
W. Karl Hansen, Esq.
May 17, 2007
Page Two

in the line and removal cost estimates (including the cost of transporting removed materials to point of sale or point of storage for relay use).

Prompt response with the requested information will be very much appreciated.

Sincerely,

A handwritten signature in cursive script, appearing to read "Keith G. O'Brien".

Keith G. O'Brien
Counsel for R. Freedman & Son, Inc.

cc: Mr. Tony Dawson